



## *Report to the Auburn City Council*

Action Item  
Agenda Item No. **10**

  
City Manager's Approval

**To:** Honorable Mayor and City Council Members  
**From:** Tim Rundel, City Manager  
**Date:** June 23, 2014  
**Subject:** Preliminary Report - Operating, Debt Service and Capital Project Budgets for Fiscal Year 2014-15

### **The Issue**

Shall the City Council consider a preliminary report regarding the revenue estimates and expenditure appropriations as recommended by the City Manager for the operations of all City funds for fiscal year 2014-15?

### **Action Requested**

It is recommended that the City Council consider a preliminary report regarding the revenue estimates and expenditure appropriations as recommended by the City Manager for the operations of all City funds for fiscal year 2014-15.

### **Background**

As a means to provide the City Council and the public an opportunity to review and comment on the proposed budget for the coming fiscal year; and as provided by Section 31.026(H) of Title 3 of the Auburn Municipal Code, the City Manager has compiled budget recommendations for City programs and projects for fiscal year 2014-15. As a means to develop the proposed budget, the City Manager's Office has worked with department heads and management staff to review funding requests consistent with goals and objectives outlined by the City Council and maintaining efficient and effective service delivery to the community. Funding priorities were determined based on Council directives and goals, revenue generation, cost efficiency, cost recovery, project delivery and improved public service and efficiency.

The preliminary report also includes operating department performance criteria requested by the City Council. It is anticipated that the performance criteria, which clearly defines operational objectives and outcomes, will become part of the final budget annually adopted by the City Council. The final budget for fiscal year 2014-15 is expected to be presented to the City Council on July 14, 2014.

### Analysis

The proposed budget outlines citywide revenue sources of \$19.46 million and Citywide expenditures of \$24.65 million. Taken as a whole, the proposed budget for fiscal year 2014-15 (FY 14-15) includes \$9.86 million allocated to capital improvement and outlay activities – roughly 40% of all expenditures budgeted. Recommended capital expenditures are detailed in each fund synopsis below.

It is important to recognize that the budget presented herein represents staff's recommendation of a spending plan consistent with estimated funding availability. Any carry-overs of unexpended capital improvement funds appropriated in FY 13-14 will be reconciled into the budget for FY 14-15 at midyear.

A discussion on key City funds follows below:

### General Fund

The proposed budget recommends General Fund revenues of approximately \$9.47 million and expenditures of approximately \$9.72 million. The proposed budget for the General Fund anticipates the use of approximately \$250,000 in fund balance (reserves) during the fiscal year, primarily due to anticipated one-time capital expenditures totaling approximately \$278,000.

Total General Fund revenues for FY 14-15 are expected to remain essentially flat compared to those originally budgeted for receipt in FY 13-14. Although property tax and sales tax collections during FY 14-15 are conservatively budgeted to be 2.0% higher than anticipated receipts for FY 13-14, this increase in revenue is offset by a reduction in reimbursements from other agencies as the SAFER Fire Department staffing grant expires in October 2014. Collections of development fees and charges and franchise fees are anticipated to remain flat with those budgeted for FY 13-14.

Taken as a whole, the General Fund spending plan for FY 14-15 has increased by approximately 4.7% when compared to amounts originally appropriated in FY 13-14. Increases to General Fund appropriations include one-time increases of approximately \$278,000 for capital projects (see list below). Employee costs related to CalPERS Retirement are anticipated to increase nominally (larger increases are projected for FY 15-16 and beyond), while health benefits costs are projected to increase 8.5%. These increases, coupled with the impacts of wage increases implemented in FY 13-14, are almost entirely offset by a proposed reduction of staffing costs related to the expiration of the SAFER grant. Finally, costs related to the General Fund portion of worker's compensation, general liability and other insurance costs are expected to increase approximately \$225,000 from FY 13-14 to FY 14-15. It should be noted that the City of Auburn currently has 19 active worker's compensation claims - 18 of the 19 (nearly 95%) are public safety (fire and police) claims from active, former or retired employees.

Allocations of funding for capital projects are also appropriated from the General Fund as follows:

- Document Archive System / Council Chamber Upgrades (\$15,000)
- Dispatch Upgrade Completion (\$62,000)
- Downtown Restroom Project (\$125,000)
- Old City Hall Renovation (\$50,000)
- Electric Vehicle Charging Station Project (\$13,570)
- Old Town Restroom Remodel Project (\$12,000)
- Corporation Yard Floor Repair / Replacement (\$5,000)
- Public Safety Facilities (\$18,000)
- Back Flow Preventer Device (\$7,500)

Debt service for the second of five annual lease payments in the amount of \$94,086 for the new fire truck, and \$5,000 for the dump truck annual lease are also included in the General Fund spending plan.

City staff continues to work tirelessly to mitigate the impacts of the economic downturn on the City's General Fund and the need to use reserves. Although it is not anticipated that there will be any negative impacts of the eventual passage of the State budget on local budgets this year, staff continues to monitor the prospects for any changes in funding alternatives and/or mandates that could ultimately impact the City's budget.

The proposed budget outlined herein does not include any salary modifications that may result from current and future labor negotiations. Any modifications to the budget resulting from the outcome of any labor negotiations will be presented as changes to the budget when recommended for approval by the City Council.

Finally, the proposed budget outlines recommended General Fund reserve levels consistent with a reserve policy adopted by the City Council in October 2003. Designated reserves are recommended as follows:

- Reserve for Economic Uncertainties	\$2,250,000
- Reserve for Prepaid Self-Insurance Equity	0
- Unobligated Fund Balance (1)	<u>689,073</u>

Total General Fund Designated Reserves: \$2,939,073

*(1) Unobligated Fund Balance will be readjusted after the close of the 2013-14 fiscal year consistent with actual fund balance usage/savings. Payments for compensated absence accruals due to terminated employees are made from Unobligated Fund Balance (the current outstanding liability is approximately \$900,000).*

The proposed General Fund budget, as recommended herein, anticipates a use of \$249,602 of reserves. As previously mentioned, the use of reserves can be wholly attributed to allocations of general funding to one-time capital endeavors. It should be mentioned however, that the use of reserves does not include the impacts of any salary

modifications resulting from the completion of current and future labor negotiations. Maintenance of adequate reserves demonstrates fiscal prudence to the extent the City is confronted with swings in business cycle uncertainty, natural disasters, and payments of long-term liabilities.

#### Airport Fund

It is anticipated that the Airport Fund will collect approximately \$1,106,000 in revenue during FY 14-15. Anticipated funding sources include receipt of \$462,000 in Airport Improvement Plan (AIP) Entitlement Funds to offset funds used primarily for the Airport Master Plan update and other projects. Expenditures of approximately \$1,180,000 include operations costs and \$764,000 in capital improvements related to the aforementioned Master Plan Update and a variety of smaller projects including the Demolition of Old Hangar Structures, Security Camera Upgrade, Fuel Island Repairs and Monument Sign. The Airport is expected to have a fund balance of approximately \$674,000 at the end of FY 14-15.

#### Sewer Fund

It is anticipated that the Sewer Fund will collect approximately \$5.15 million in Sewer-related revenues during FY 14-15. The Proposed Budget does not account for anticipated increases in Sewer Use Fees consistent with the recent completion of a rate study analysis being considered at this time. Major capital expenditures anticipated during FY 14-15 include \$700,000 towards the Emergency Sewer Repairs, \$1.1 million towards the Oxidation Ditch Project, \$100,000 towards the Electric Street Sewer, and \$3.6 million towards the Regional Sewer Project. The Sewer Fund also anticipates purchasing engineering and utility vehicles, along with a particle trap for the vactor unit and a new CCTV camera. Annual shared debt service towards the previously purchased dump truck is also included in the Sewer Fund spending plan.

The Sewer Fund is expected to have the following reserves at the end of FY 14-15:

- Reserve for SWRCB Loan Coverage	282,234
- Reserve for Upgrade Bond Debt Service	557,752
- Unobligated Fund Balance	<u>3,912,332</u>
Total Reserves:	<u>\$4,752,318</u>

#### Gas Tax Fund

It is anticipated that the Gas Tax Fund will collect scheduled Gas Tax payments and applicable interest earnings totaling approximately \$343,000. Along with the anticipated carryover of \$108,000 in unspent overlay project funds, total proposed sources for the Gas Tax Fund are \$451,000. Typically, funds available for appropriation in the Gas Tax Fund have been used to maintain the City's street and traffic lights and streets

maintenance programs, with the residual funding being allocated to the City's Street Overlay Program.

Staff recommends appropriating Gas Tax funds to cover the costs of eligible street maintenance programs typically borne by the General Fund, including street sweeping and street maintenance. Staff also recommends continuing to fund the street and traffic light program and contributing \$108,000 in previously unused funds towards the City's Street Overlay Program using Gas Tax funds. Finally, the FY 14-15 budget anticipates ending fund balance of approximately \$31,000.

#### Transportation / Transit Funds

The City uses financing from a number of sources, including State and Federal programs and grants, to build and maintain the street transportation and storm drain network. The Transportation Fund receives the majority of its revenue through the Transportation Development Act Tax (TDA) and various grant programs. The FY 14-15 budget recommends \$1.85 million in capital improvement expenditures, including the Street Overlay Program (\$75,000), the Palm Avenue Sidewalk Project (\$1.62 million) and the Nevada Street Sidewalk Project (\$75,000). Funds are also allocated for sidewalk repairs and to the City's "Wayfinding" Project, an effort to improve directional signage in and near the City's business districts. Finally, funds will be used towards partial payment for an engineering vehicle and new utility truck; and debt service related to the prior purchase of dump truck for the Public Works Department.

The funding received through the TDA is typically first used to balance Transit Fund needs, with the remainder being allocated to the aforementioned Transportation Fund. It is anticipated that the Transit Fund will receive \$52,000 in State Transit Assistance (STA) funds and will require \$277,000 in TDA funding to offset anticipated expenditures necessary to carry out the City's Transit program during FY 14-15. Staff also recommends the undertaking of two capital projects, both funded either partially or fully by grants – Bus Stop Facility Improvements and purchase of a new bus.

#### Property Seizure Fund

Funds available in the City's Property Seizure (Asset Forfeiture) Fund are available specifically for Police Department supplies, training, and capital outlay. Revenues received into this fund are generated through distributions of funds seized related to the Auburn Police Department's enforcement and the District Attorney's prosecution of criminal-related activities. It is anticipated that the Police Department will utilize \$25,000 in available funding towards the second year of lease purchases patrol vehicles as a means to replace older vehicles in the department's fleet.

#### Fire Department Equipment Fund

Funds available in the City's Fire Department Equipment Fund are available specifically for Fire Department supplies and capital outlay. Revenues received into this fund are

generated from State reimbursements for Auburn Fire staff participation in statewide mutual aid activities. It is anticipated that the Fire Department will utilize \$25,000 in available funding towards equipment replacement program needs.

#### HOME First Time Homebuyer / Rehabilitation Grant Fund

The City was awarded an \$800,000 grant from the State Housing and Community Development Department in April 2011. The City is currently servicing several deferred-payment loans provided to assist first-time homebuyers and/or housing rehabilitation projects consistent with established program parameters. As loans are repaid in the future, staff will seek prospective loan applicants to award repaid funds.

#### Community Development Block Grant (CDBG) Fund

CDBG business development funds in the amount of approximately \$100,000 are anticipated to be available to qualifying prospective and current businesses within the City limits. The City will work to make these funds, in addition to funds repaid on existing loans, available during FY 14-15. Existing loans are currently held by: Awful Annie's Restaurant, the Auburn Alehouse, Jordan Hamilton Ph.D. Inc., and the Knee Deep Brewing Company.

#### Solid Waste Management Funds

The Solid Waste Management Funds are used to account for recycling programs funded by State grants and program expenditures related to the City's closed landfill located at the Auburn Municipal Airport. It is anticipated that the Solid Waste Management Fund will have approximately \$741,000 in fund balance at the end of FY 14-15.

#### Office of Traffic Safety Grant Fund

The Office of Traffic Safety Grant Fund has been established to account for the fiscal activity associated with the management of the Placer County region's "Avoid the Seven" DUI enforcement program. The City of Auburn was selected to manage the grant for the coming fiscal year. All expenditures associated with the program will be managed through and reimbursed by the State of California Office of Traffic Safety.

#### State Law Enforcement Personnel Grant Fund

The State Law Enforcement Personnel Grant Fund receives an annual allocation of \$100,000 by the State of California through the COPS program. The \$100,000 is used to fund costs related to the Auburn Police Department's School Resource Officer and Dispatch operations.

### Facilities and Equipment Plan (FEP) Fund

It is anticipated that funds available in the FEP fund during FY 14-15 will be used towards the purchase of a utility truck for the City's Corporation Yard and debt service related to the prior purchase of a dump truck for the Public Works Department. Aside from these anticipated expenditures, it is recommended that remaining FEP fund balance of approximately \$39,000 remain available for necessary capital outlay/replacement as the need arises during the current or future fiscal years.

### Auburn School Park Preserve Fund

At the present time, the Auburn School Park Preserve Fund has a negative fund balance of \$221,431. The negative fund balance amount results from all applicable park-related expenditures as offset by all revenues and grant funding received. Staff has reconciled all applicable revenues and costs for the Park Preserve development phase and will be working to identify applicable funding sources to recover remaining amounts due.

### Redevelopment Property Tax Trust Funds

The State of California effectively dissolved all redevelopment effective on June 27, 2011. The City of Auburn, consistent with state law, assumed the winding down of all former redevelopment affairs by becoming the Successor Agency to the former Auburn Urban Development Authority. The Successor Agency is required to periodically make reports and present budgets to the Oversight Committee which, in turn, provides information to the State Department of Finance, State Controller's Office and Placer County Auditor Controller's Office.

The budgets for all former redevelopment activity are presented herein, and are provided solely as a means to disclose anticipated remaining obligations – in this case, the debt service on the redevelopment bonds and the administrative allocation. Any unobligated funds remaining may ultimately be transferred back to the County for distribution to taxing agencies consistent with redevelopment dissolution law.

### **Alternatives Available to Council; Implications of Alternatives**

1. Accept the preliminary Fiscal Year 2014-15 Operating Budget report and provide staff with further direction, as necessary, prior to formally adopting the budget at the July 14, 2014 City Council meeting.

### **Fiscal Impact**

The Fiscal Year 2014-15 Proposed Budget balances recommended expenditures with anticipated revenues and carryover/reserve monies available for all budgeted fund types.

**City of Auburn**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2014-15**

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Capital Plan / Outlay</u>
<b>General Fund</b>	\$ 9,473,932	9,723,534	2,939,073	359,070
<b>Enterprise Funds</b>				
Airport	\$ 1,105,700	1,179,763	673,586	763,843
Sewer Service	5,151,000	9,507,194	4,752,318	6,210,291
<i>Total Enterprise Funds</i>	<u>\$ 6,256,700</u>	<u>10,686,957</u>	<u>5,425,904</u>	<u>6,974,134</u>
<b>Special Revenue Funds</b>				
Gas Tax	\$ 343,136	510,290	31,322	127,790
Transportation	1,732,295	1,972,750	-	1,894,500
Transit	631,876	872,201	-	432,500
Property Seizure	-	25,000	47,919	25,000
Fire Department Equipment	-	25,000	50,735	25,000
HOME / First Time Homebuyers Grant	-	2,500	14,087	-
Community Dvlpmnt Block Grant	65,000	110,000	70,654	-
Solid Waste Management	144,000	161,000	741,313	-
Office of Traffic Safety Grant	40,000	40,000	-	-
State Law Enforcement Personnel	100,000	100,000	-	-
Facilities & Equipment	16,000	25,092	38,515	17,500
<i>Total Special Revenue Funds</i>	<u>\$ 3,072,307</u>	<u>3,843,833</u>	<u>994,545</u>	<u>2,522,290</u>
<b>Capital Projects Funds</b>				
Auburn School Park Preserve	\$ 221,431	-	-	-
<i>Total Capital Projects Funds</i>	<u>\$ 221,431</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Redevelopment Property Tax Trust Funds</b>				
Property Tax Trust	\$ 432,220	392,909	-	-
<i>Total RDA Property Tax Trust</i>	<u>\$ 432,220</u>	<u>392,909</u>	<u>-</u>	<u>-</u>
<i>Total Citywide</i>	<u>\$ 19,456,590</u>	<u>24,647,233</u>	<u>9,359,522</u>	<u>9,855,494</u>



**City of Auburn**  
**Fiscal Year 2014-15 Proposed Budget**  
**General Fund Revenue and Expenditure Detail**

	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Budget	2014-15 Proposed
<b>REVENUES</b>					
Taxes	\$ 6,058,721	6,636,196	7,378,543	7,371,365	7,599,500
Franchises	580,257	579,783	496,626	493,000	505,000
Licenses & Permits	290,495	275,111	329,209	293,600	293,600
Fines & Forfeitures	111,406	77,270	64,381	72,500	52,500
Interest Income	31,455	18,040	7,865	25,000	15,000
Property Rents & Leases	311,656	300,301	291,519	300,000	300,000
Other Government Agencies	353,982	343,336	721,664	673,000	463,000
Service Charges	78,738	119,102	105,256	95,590	93,500
Other Revenues	50,603	11,042	218,697	2,500	2,500
Transfers-In	103,691	132,056	150,474	155,803	149,332
<b>Total Revenues</b>	<b>\$ 7,971,004</b>	<b>8,492,237</b>	<b>9,764,234</b>	<b>9,482,358</b>	<b>9,473,932</b>
<b>EXPENDITURES</b>					
City Council	\$ 58,545	64,728	61,673	70,021	72,827
Police	3,306,383	3,388,582	3,410,446	3,368,200	3,597,332
Fire	1,616,123	1,717,710	2,135,597	2,191,472	2,013,326
Community Development	365,994	342,522	459,534	429,385	447,280
Building Inspections	198,294	190,788	204,250	213,349	222,240
Information Technology	129,593	146,759	246,415	173,500	193,500
Public Works	1,095,242	896,370	1,113,186	1,140,462	1,282,271
City Manager	103,527	124,460	144,947	143,472	149,158
Support for Community Projects	38,545	22,069	41,238	90,204	47,104
City Clerk	112,589	94,631	120,740	101,718	119,006
Administrative Services	418,545	455,596	394,070	386,421	363,575
City Attorney	116,207	318,607	196,263	150,000	150,000
Insurance Program	216,962	275,620	562,853	303,300	527,793
Fire Truck Debt Service	-	-	-	94,086	94,086
PERS Obligation Bonds - Debt Service	372,352	395,685	408,365	429,256	444,036
Appropriation for Contingencies	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,148,901</b>	<b>8,434,127</b>	<b>9,499,577</b>	<b>9,284,846</b>	<b>9,723,534</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (177,897)	58,110	264,657	197,512	(249,602)
Add-back Contingency	-	-	-	-	-
One-time Revenues	-	-	-	-	-
One-time Transfers (to)/ from Reserves	-	-	-	-	-
Annual Net Excess / (Deficit)	\$ (177,897)	58,110	264,657	197,512	(249,602)
Beginning Fund Balance	\$ 2,846,293	2,668,396	2,726,506	2,991,163	3,188,675
Ending Fund Balance	\$ 2,668,396	2,726,506	2,991,163	3,188,675	2,939,073
<b>Less:</b>					
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	436,191	296,952	-	-	-
Amount Not Obligated at Year End	\$ (17,795)	179,554	741,163	938,675	689,073

**City of Auburn**  
**Fiscal Year 2014-15 Proposed Budget**  
**General Fund Revenue Account Detail**

Description	FY 1112 Actuals	FY 1213 Actuals	FY 1314 Budget	FY 1415 Proposed
Property Taxes	\$ 2,104,267	2,278,136	2,142,000	2,257,000
Property Tax in Lieu of Vehicle License Fee	820,943	819,688	836,865	867,500
Sales Taxes	2,450,988	2,787,736	2,825,000	2,875,000
ERAF in Lieu of Sales Tax	1,011,481	1,231,066	1,310,000	1,340,000
Transient Occupancy Taxes	211,217	209,158	220,000	220,000
Real Property Transfer Tax	37,300	52,759	37,500	40,000
<b>TOTAL TAXES</b>	<b>\$ 6,636,196</b>	<b>7,378,543</b>	<b>7,371,365</b>	<b>7,599,500</b>
Franchise - Gas & Electric	\$ 117,252	114,637	113,000	115,000
Franchise - Solid Waste	371,355	283,690	285,000	290,000
Franchise - Cable TV	91,176	98,299	95,000	100,000
<b>TOTAL FRANCHISES</b>	<b>\$ 579,783</b>	<b>496,626</b>	<b>493,000</b>	<b>505,000</b>
Business Licenses	\$ 160,554	161,799	160,000	160,000
Dog Licenses	2,302	2,080	2,000	2,000
<b>TOTAL LICENSES</b>	<b>\$ 162,856</b>	<b>163,879</b>	<b>162,000</b>	<b>162,000</b>
Other Permits	\$ 6,394	7,031	6,000	6,000
Home Occupancy Permits	627	546	500	500
Building Permits	105,234	157,680	125,000	125,000
SMIP Fees	-	73	100	100
<b>TOTAL PERMITS</b>	<b>\$ 112,255</b>	<b>165,330</b>	<b>131,600</b>	<b>131,600</b>
Traffic Fines	\$ 50,472	40,434	45,000	30,000
Civil Fines	3,008	3,731	4,000	4,000
Other Fines	6,861	9,370	8,000	6,000
Parking Tickets	14,109	8,696	12,000	10,000
Parking Lot / Space Permits	2,820	2,150	3,500	2,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>\$ 77,270</b>	<b>64,381</b>	<b>72,500</b>	<b>52,500</b>
Building Rents and Leases	\$ 300,301	291,519	300,000	300,000
Interest Earnings	18,040	7,865	25,000	15,000
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>\$ 318,341</b>	<b>299,384</b>	<b>325,000</b>	<b>315,000</b>
Motor Vehicle In-Lieu	\$ 6,717	6,960	-	-
Public Safety - Proposition 172	165,805	180,367	175,000	185,000
Law Enforcement & Fire Protection Grants	19,579	153,486	-	-
ARRA APD Staff Grant	82,346	-	-	-
SAFER AFD Staff Grant	-	227,765	347,500	130,000
POST Training Reimbursement	18,889	9,758	7,500	5,000
AB109 SUI Grant Funds	50,000	140,328	140,000	140,000
Gas Tax (2107.5)	-	3,000	3,000	3,000
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 343,336</b>	<b>721,664</b>	<b>673,000</b>	<b>463,000</b>

**City of Auburn**  
**Fiscal Year 2014-15 Proposed Budget**  
**General Fund Revenue Account Detail**

<u>Description</u>	<u>FY 1112</u> <u>Actuals</u>	<u>FY 1213</u> <u>Actuals</u>	<u>FY 1314</u> <u>Budget</u>	<u>FY 1415</u> <u>Proposed</u>
Engineering Costs Recovered	\$ 29,283	32,699	25,000	25,000
Planning & Engineering Services	450	59	-	-
Plan Check Fees	57,291	49,915	45,000	45,000
Planning & Zoning Fees	8,734	6,481	10,000	10,000
Weed Abatement Fees	14,229	6,546	6,890	5,000
E.I.R. Fees	1,289	1,028	1,200	1,000
Fingerprint Processing Fees	7,826	8,528	7,500	7,500
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 119,102</b>	<b>105,256</b>	<b>95,590</b>	<b>93,500</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 11,042</b>	<b>218,697</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS IN</b>	<b>\$ 132,056</b>	<b>150,474</b>	<b>155,803</b>	<b>149,332</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 8,492,237</b>	<b>9,764,234</b>	<b>9,482,358</b>	<b>9,473,932</b>

**City of Auburn**  
**Fiscal Year 2014-15 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>BUDGET 2013-14</b>	<b>PROPOSED 2014-15</b>
<b><u>City Council</u></b>		
Personal Services	\$ 62,021	64,827
Services and Supplies	8,000	8,000
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 70,021</b>	<b>72,827</b>
<b><u>Public Safety</u></b>		
<b>Police</b>		
Personal Services	\$ 3,121,700	3,258,832
Services and Supplies	246,500	276,500
Capital Outlay	-	62,000
<b>Total:</b>	<b>\$ 3,368,200</b>	<b>3,597,332</b>
<b>Fire</b>		
Personal Services	\$ 1,979,522	1,781,526
Services and Supplies	211,950	231,800
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 2,191,472</b>	<b>2,013,326</b>
<b><u>Community Development</u></b>		
<b>Community Development Administration</b>		
Personal Services	\$ 418,235	436,130
Services and Supplies	11,150	11,150
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 429,385</b>	<b>447,280</b>
<b>Building Inspections</b>		
Personal Services	\$ 208,599	217,490
Services and Supplies	4,750	4,750
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 213,349</b>	<b>222,240</b>
<b>Public Services Counter</b>		
Personal Services	\$ -	-
Services and Supplies	-	-
Capital Outlay	-	-
<b>Total:</b>	<b>\$ -</b>	<b>-</b>

**City of Auburn**  
**Fiscal Year 2013-14 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>BUDGET 2013-14</b>	<b>PROPOSED 2014-15</b>
<b><u>Public Works</u></b>		
<b>Public Works Administration &amp; Engineering</b>		
Personal Services	\$ 88,708	95,208
Services and Supplies	28,400	27,000
Capital Outlay	5,000	5,000
<b>Total:</b>	<b>\$ 122,108</b>	<b>127,208</b>
<b>Building Maintenance</b>		
Personal Services	\$ -	-
Services and Supplies	254,300	259,800
Capital Outlay	100,500	226,070
<b>Total:</b>	<b>\$ 354,800</b>	<b>485,870</b>
<b>Construction &amp; Maintenance</b>		
Personal Services	\$ 382,599	394,396
Services and Supplies	31,950	30,850
Capital Outlay	5,000	-
<b>Total:</b>	<b>\$ 419,549</b>	<b>425,246</b>
<b>Yard &amp; Shop</b>		
Personal Services	\$ 145,805	139,447
Services and Supplies	72,700	80,000
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 218,505</b>	<b>219,447</b>
<b>Stormwater Management</b>		
Personal Services	\$ -	-
Services and Supplies	24,500	24,500
Capital Outlay	1,000	-
<b>Total:</b>	<b>\$ 25,500</b>	<b>24,500</b>
<b><u>Strategic Support</u></b>		
<b>City Manager</b>		
Personal Services	\$ 114,122	123,408
Services and Supplies	29,350	25,750
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 143,472</b>	<b>149,158</b>

**City of Auburn**  
**Fiscal Year 2013-14 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>BUDGET 2013-14</b>	<b>PROPOSED 2014-15</b>
<b><u>Strategic Support, cont.</u></b>		
<b>Support for Community Projects</b>		
Personal Services	\$ -	-
Services and Supplies	90,204	47,104
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 90,204</b>	<b>47,104</b>
<b>Finance / Administrative Services</b>		
Personal Services	\$ 288,921	265,075
Services and Supplies	97,500	98,500
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 386,421</b>	<b>363,575</b>
<b>City Clerk</b>		
Personal Services	\$ 77,018	81,306
Services and Supplies	9,700	22,700
Capital Outlay	15,000	15,000
<b>Total:</b>	<b>\$ 101,718</b>	<b>119,006</b>
<b>Information Technology</b>		
Personal Services	\$ -	-
Services and Supplies	133,500	142,500
Capital Outlay / Contingency	40,000	51,000
<b>Total:</b>	<b>\$ 173,500</b>	<b>193,500</b>
<b>City Attorney</b>		
Personal Services	\$ -	-
Services and Supplies	150,000	150,000
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 150,000</b>	<b>150,000</b>
<b>Insurance Program</b>		
Personal Services	\$ -	-
Services and Supplies	303,300	527,793
Capital Outlay	-	-
<b>Total:</b>	<b>\$ 303,300</b>	<b>527,793</b>
<b>Transfers Out</b>	\$ -	-
<b>Appropriation for Contingencies</b>	\$ -	-
<b>Debt Service - CalPERS Bonds / Fire Truck</b>	<b>\$ 523,342</b>	<b>538,122</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 9,284,846</b>	<b>\$ 9,723,534</b>

**City of Auburn**  
**Budget Information - Personal Services**  
**General Fund Budget - Fiscal Year 2014-15**  
**19-Apr-14**

<b>Department</b>	<b>DEPT #</b>	<b>Personal Svcs Revised Budget FY 1314</b>	<b>Personal Svcs Proposed FY 1415</b>	<b>Change FY1314 - FY1415</b>
City Council	110	\$ 62,021	64,827	2,806
City Manager's Office	120	114,122	123,408	9,286
City Clerk's Office	140	77,018	81,306	4,288
Police Department	210	3,121,700	3,258,832	137,132
Fire Department	220	1,979,522	1,781,526	(197,996)
Administrative Services Department				
Finance and Personnel	150	288,921	265,075	(23,846)
Information Technology	170	-	-	-
Community Development Department				
Planning	130	418,235	436,130	17,895
Building	230	208,599	217,490	8,891
Public Works Department				
Administration	310	88,708	95,208	6,500
Building Maintenance	231	-	-	-
Construction and Maintenance	320	382,599	394,396	11,797
Yard and Shop	330	145,805	139,447	(6,358)
<b>Total Budget:</b>		<b>\$ 6,887,250</b>	<b>6,857,646</b>	<b>(29,604)</b>

**City of Auburn**  
**Fiscal Year 2014-15 Proposed Budget**  
**General Fund**

**Reconciliation of Transfers-In / Transfers-Out**

<b>Fund</b>	<b>Scheduled Transfers-In</b>	<b>Scheduled Transfers-Out</b>
Fund 11 - Sewer Fund	\$ 27,841 (1)	
Fund 27 - Transit Fund	21,491 (1)	
Fund 77 - State Law Enforcement Grant	100,000 (2)	
<b>Total General Fund Transfers:</b>	<b>\$ 149,332</b>	<b>-</b>

(1) - Operating fund portion of pension obligation bond debt service

(2) - State grant received

**Reconciliation of Staff Cost Allocations from General Fund**

<b>Department</b>	<b>Estimated Staff Allocation To Fund</b>	<b>Allocated Amount</b>
City Manager's Office	02 - Airport	\$ 30,852
	11 - Sewer	30,852
	35 - RPTTF (RDA)	20,568
Community Development	65 - HR / FTHB	5,000
	66 - CDBG	8,205
Administrative Services	02 - Airport	25,793
	11 - Sewer	25,610
	35 - RPTTF (RDA)	21,341
	66 - CDBG	4,268
Public Works	Admin - Cap Projects	85,552
	Const / Mtc - Allocations	195,000
	PW Shop - Allocations	15,000
<b>Total General Fund Staff Cost Allocations:</b>		<b>\$ 468,041</b>



**City of Auburn**  
**Fiscal Year 2014-15 Proposed Budget**  
**General Fund**

**Reconciliation of Capital Projects / Outlay Detail**

**City Clerk's Office**

Document Archive System / Chamber Upgrades	\$ 15,000	\$ 15,000
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**Information Technology**

Phone System (Lease)	48,000	
Business License System (Lease)	3,000	
<b>Total:</b>		<b>51,000</b>

**Police Department**

Dispatch Upgrade	62,000	62,000
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**Building Maintenance**

Public Safety Facilities	18,000	
Back Flow Preventer Device	7,500	
Old City Hall Renovation	50,000	
Downtown Restrooms	125,000	
Electric Vehicle Charging Station	13,570	
Old Town Restroom Remodel	12,000	
<b>Total:</b>		<b>226,070</b>

**Public Works**

Dump Truck Lease Payment	5,000	5,000
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<b>\$ 359,070</b>
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**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Airport Enterprise Fund (Fund 02)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
Property Taxes	\$ 26,177	38,568	38,000	45,000
Land Rental	516,794	528,629	500,000	500,000
Interest Earned	3,427	(1,273)	3,000	3,000
Airport Improvement Grant ( FAA Grant)	-	77,692	457,000	461,700
Airport Improvement Grant (State Match)	-	-	-	-
State of California Aid to Airports Program	-	-	-	-
Developer Reimbursements	17,960	-	-	-
FBO & Aviation Fuel Sales	10,983	11,977	12,000	12,000
FBO Tie Down Spaces	35,369	41,383	39,000	35,000
Hangar Rental	36,360	36,750	37,000	37,000
Office Rental	12,051	11,501	11,500	12,000
Miscellaneous	3,500	40,050	-	-
Interfund Loan Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 662,621</u>	<u>785,277</u>	<u>1,097,500</u>	<u>1,105,700</u>
<b>Expenditures:</b>				
Administrative Expense - Staff Costs	\$ 46,475	70,109	75,000	84,000
Airport Operations	198,103	187,132	190,000	212,450
Debt Service	118,446	119,470	119,471	119,470
Capital Projects	114,145	225,321	638,735	763,843
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Interfund Loan Payback	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 477,169</u>	<u>602,032</u>	<u>1,023,206</u>	<u>1,179,763</u>
Excess (deficit) of revenues over expenditures	\$ 185,452	183,245	74,294	(74,063)
Beginning Fund Balance	304,658	490,110	673,355	747,649
Ending Fund Balance	<u>\$ 490,110</u>	<u>673,355</u>	<u>747,649</u>	<u>673,586</u>
<b>Personal Services Allocation</b>				
	AUTHORIZED 2013-14	AUTHORIZED 2014-15		
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>		

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Airport Enterprise Fund (Fund 02)**  
**Capital Account Detail - Funding Sources and Uses**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Capital Revenue Sources</b>				
FAA Grant Revenues				
AIP (Taxiway Lighting & Resurfacing)	\$ -	-	-	-
AIP (Airfield Lighting, Markings / Fence)	-	77,692	457,000	461,700
Capital Reimbursements				
Waterline Developer Reimbursements	-	-	-	-
<b>Total:</b>	<b>\$ -</b>	<b>77,692</b>	<b>457,000</b>	<b>461,700</b>
<b>Capital Expenditures</b>				
50000 - Miscellaneous Equipment	\$ 4,412	9,563	27,175	30,843
63021 - Demolition of Old Hangar Structures	-	14,625	21,000	25,000
63048 - East End Hanger Project	39,000	9,513	25,000	25,000
63090 - Building & Facility Improvements	-	-	27,000	25,000
63091 - East End Sanitary Sewer Project	-	-	10,000	10,000
63092 - Runway 25 Obstruction Removal	-	-	25,000	25,000
63306 - Security Camera Upgrade	-	-	25,000	35,000
63307 - Washrack Upgrade	-	-	15,000	-
63308 - Airport Monument Sign (Staff)	-	-	25,000	40,000
63309 - Motorize Existing East End Hangar	-	-	20,000	-
63310 - Perimeter Fence (design)	-	-	48,560	-
63311 - Airfield / Apron Lighting / Markings	-	127,591	-	-
63755 - 2012/13 AIP Project (Carter Burgess)	6,632	63,226	65,000	-
63760 - Fuel Island Repairs	51,478	-	15,000	35,000
66001 - Groundwater Remediation	12,623	-	-	-
69999 - IT Efficiency Project	-	803	-	-
63153 - Airport Master Plan Update	-	-	215,000	513,000
63154 - Rental Car Lot Parking Impvmts	-	-	15,000	-
63152 - Solar Shade Structure	-	-	10,000	-
63156 - Taxiway LED Light Conversion	-	-	50,000	-
<b>Total:</b>	<b>\$ 114,145</b>	<b>225,321</b>	<b>638,735</b>	<b>763,843</b>
<b>Net Capital Inflow / (Outflow)</b>	<b>\$ (114,145)</b>	<b>(147,629)</b>	<b>(181,735)</b>	<b>(302,143)</b>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Sewer Enterprise Fund (Fund 11)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
Sewer Service Charges	\$ 4,802,110	5,019,446	5,069,872	5,070,000
Sewer Connection Fees	97,476	369,225	36,000	36,000
Sewer Development Fees	-	-	-	-
Interest Income	76,340	5,184	75,000	45,000
Miscellaneous Income	1,553	-	-	-
Debt Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 4,977,479</u>	<u>5,393,855</u>	<u>5,180,872</u>	<u>5,151,000</u>
<b>Expenditures:</b>				
Administrative Expense - Staff Costs	\$ 347,932	386,561	379,596	431,169
Materials and Services	343,230	334,456	420,000	420,000
Contract Operations	1,525,816	1,263,572	1,545,000	1,592,000
Debt Service	837,333	838,458	853,734	853,734
Capital Projects	1,147,859	1,973,516	1,950,000	6,035,000
Capital Outlay	15,687	142,589	183,123	175,291
Mandatory Minimum Penalties	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 4,217,857</u>	<u>4,939,152</u>	<u>5,331,453</u>	<u>9,507,194</u>
Excess (deficit) of revenues over expenditures	\$ 759,622	454,703	(150,581)	(4,356,194)
Beginning Fund Balance	8,044,768	8,804,390	9,259,093	9,108,512
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	-
Reserve for Regionalization Study	250,000	250,000	250,000	-
Reserve for WWTP Upgrade Project	1,028,010	1,014,450	1,014,450	-
General Reserve (8%) - SWRCB Loans	282,234	282,234	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	557,752	557,752	557,752	557,752
Ending Fund Balance	<u>\$ 4,691,394</u>	<u>5,159,657</u>	<u>5,009,076</u>	<u>3,912,332</u>
<b>Personal Services Allocation</b>				
	AUTHORIZED 2013-14	AUTHORIZED 2014-15		
Associate Civil Engineer	1.0	1.0		
Engineering Tech II	1.0	1.0		
Maintenance Worker II	2.0	2.0		
<i>Total:</i>	<u>4.0</u>	<u>4.0</u>		

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Sewer Enterprise Fund (Fund 11)**  
**Capital Expenditure Detail**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Capital Expenditures</b>				
63312 - TV Van Replacement	\$ -	147,311	-	-
63702 - WWTP Upgrade / UV Project	95,575	13,560	-	-
63703 - Falcons Point Lift Station	805	-	-	-
63853 - Sewer Flow Gauge	-	5,086	-	-
63856 - Auburn Ravine Sampling	7,607	9,399	10,000	10,000
63871 - Old WWTP Demolition	872	-	-	-
63895 - Lift Station Repairs	32,569	10,327	20,000	20,000
63899 - Emergency Sewer Repair Projects	891,077	916,306	700,000	700,000
63901 - Sewer Map Updates	773	-	25,000	10,000
63903 - WWTP - Repairs / Projects	29,466	102,600	50,000	50,000
63913 - Gunite Ditch - WWTP	18,024	41,224	10,000	10,000
63914 - NPDES Permit Renewal	741	445	10,000	50,000
64004 - SSMP Upgrades	-	-	10,000	10,000
64006 - Oxidation Ditch	-	14,460	300,000	1,100,000
64007 - Aeration Improvements	-	31,618	45,000	25,000
64008 - Contract Operations RFP	-	-	50,000	10,000
64009 - Source Control Program	1,246	10,908	25,000	25,000
64010 - I&I Reduction Program	-	-	15,000	15,000
64012 - Vista Del Val Lift Station	-	9,430	150,000	-
65008 - Vintage Oaks Liftstation	2,317	-	-	-
67010 - Belt Press Improvements	6,109	28,306	10,000	15,000
67011 - Electric Street Sewer	-	85,465	200,000	100,000
67012 - Monticello Lift Station	-	9,235	200,000	-
67013 - Auburn Oaks Lift Station	60,678	532,935	100,000	-
69999 - IT Efficiency Solution	-	4,901	-	-
63157 - Collection System Software Upgrades	-	-	10,000	-
63158 - NPDES - New Outfall Diffuser	-	-	10,000	-
XXXXX - Utility Billing Software	-	-	-	75,000
XXXXX - Collection System Software	-	-	-	10,000
XXXXX - NPDES - 2015 Permit	-	-	-	100,000
XXXXX - Tractor / Mower	-	-	-	50,000
XXXXX - WWTP Pond Improvements	-	-	-	50,000
XXXXX - Regional Sewer Project	-	-	-	3,600,000
<b>Total:</b>	<b>\$ 1,147,859</b>	<b>1,973,516</b>	<b>1,950,000</b>	<b>6,035,000</b>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Gas Tax Fund (Fund 21)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
CA Gas Tax Section 2105	\$ 61,780	58,748	63,430	65,230
CA Gas Tax Section 2106	52,874	52,979	46,849	55,564
CA Gas Tax Section 2107	88,675	96,267	94,437	80,151
CA Gas Tax Section 2107.5	3,000	-	-	-
Proposition 42 Funds (Section 2103)	182,586	106,672	192,184	141,941
Interest Income	1,010	139	1,000	250
Carryover Fund Balance - Prior Year	-	-	-	108,000
<i>Total:</i>	<u>\$ 389,925</u>	<u>314,805</u>	<u>397,900</u>	<u>451,136</u>
<b>Expenditures:</b>				
Public Works Staff Allocations	\$ 178,545	177,907	150,000	185,000
Service and Supplies	171,691	179,885	182,500	197,500
Capital Projects	-	11,950	117,790	127,790
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 350,236</u>	<u>369,742</u>	<u>450,290</u>	<u>510,290</u>
Excess (deficit) of revenues over expenditures	\$ 39,689	(54,937)	(52,390)	(59,154)
Beginning Fund Balance	158,114	197,803	142,866	90,476
Ending Fund Balance	<u>\$ 197,803</u>	<u>142,866</u>	<u>90,476</u>	<u>31,322</u>

**Capital Expenditure Detail**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Capital Expenditures</b>				
50000 - Machinery and Equipment	\$ -	11,950	9,790	19,790
63314 - FY 1213 Annual Overlay	-	-	-	-
64001 - FY 1112 Annual Street Overlay	-	-	-	-
63159 - Annual Overlay Project	-	-	108,000	108,000
<i>Total:</i>	<u>\$ -</u>	<u>11,950</u>	<u>117,790</u>	<u>127,790</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Transportation Fund (Fund 26)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
Transportation Tax, TDA	\$ 276,558	342,207	284,160	351,295
Air Pollution Grant	-	-	-	-
State Grant (Safe Routes to School)	-	-	-	-
Federal Funding, RSTP	-	371,656	-	-
Interest Income	2,935	(387)	2,000	1,000
Other Revenues / State Grant Sources	354,992	25,275	994,349	948,612
Highway 49 Mitigation Revenues	-	-	331,388	431,388
Herdal Signal Mitigation Reimbursement	-	-	-	-
SB1266 Proposition 1B Allocation	-	-	-	-
Transfers-In	-	-	-	-
Carryover Fund Balance - Prior Year	-	-	-	135,256
<i>Total:</i>	<u>\$ 634,485</u>	<u>738,751</u>	<u>1,611,897</u>	<u>1,867,551</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 122	633	750	750
Materials and Services	35,419	51,011	73,000	77,500
Debt Service	6,810	-	-	-
Capital Projects	180,595	805,109	1,779,449	1,854,710
Capital Outlay	56,485	11,950	23,123	39,790
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 279,431</u>	<u>868,703</u>	<u>1,876,322</u>	<u>1,972,750</u>
Excess (deficit) of revenues over expenditures	\$ 355,054	(129,952)	(264,425)	(105,199)
Beginning Fund Balance	144,522	499,576	369,624	105,199
Less:				
Deferred Revenue - Transportation Projects	499,576	369,624	105,199	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Transportation Fund (Fund 26)**  
**Capital Expenditure Detail**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Capital Expenditures</b>				
63299 - Emergency Repairs - Storm Drains	\$ 15,977	39,630	15,000	35,000
63011 - Paving Projects - Public Works Dept.	65,367	21,550	75,000	75,000
63314 - FY 1213 Street Overlay Project	-	13,670	-	-
63315 - Dairy Road Overlay (RSTP)	-	437,472	-	-
63316 - Streetscape Phase III	-	9,105	-	-
63501 - Sidewalk Repairs - Residential	3,338	3,548	10,000	15,000
63510 - City Pavement Marking Project	-	20,441	20,000	20,000
63515 - Multimodal Rail Station	47	23,186	54,449	10,000
63516 - Borland Intersection Improvements	74	-	-	-
64002 - Hoffman Ave Storm Drain	-	-	15,000	-
64011 - FY1112 Street Overlay Project	5,545	75,555	-	-
65012 - Storm Drain Channel - Downtown	4,663	-	5,000	-
65014 - Dairy Road Plan Line	-	424	-	-
66005 - Palm Avenue Sidewalk Project	85,417	154,969	1,150,000	1,619,710
67014 - FY1011 Street Overlay Project	167	-	-	-
67021 - Wayfinding Project	-	5,559	10,000	5,000
63160 - Nevada St Sidewalk Project	-	-	75,000	75,000
63159 - Annual Overlay Project	-	-	350,000	-
<b>Total:</b>	<b>\$ 180,595</b>	<b>805,109</b>	<b>1,779,449</b>	<b>1,854,710</b>



**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Transit Fund (Fund 27)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
Transportation Tax LTF (Article 4)	\$ 278,233	238,826	310,000	277,028
Transportation Tax STA	60,851	68,254	57,090	52,217
Interest Income	399	(473)	-	-
Fare Box Revenues	26,475	29,276	32,000	32,000
Other Revenues (FTA)	-	-	60,978	120,163
Equipment Grants	10,637	289,890	9,575	93,762
Proposition 1B - PTMISEA	-	-	54,459	56,706
Miscellaneous Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 376,595</u>	<u>625,773</u>	<u>524,102</u>	<u>631,876</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 275,335	303,902	300,645	316,926
Materials and Services	69,165	80,048	70,000	98,775
Debt Service	11,840	21,807	24,000	24,000
Capital Projects	20,255	92,116	109,500	430,500
Capital Outlay	-	9,262	-	2,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 376,595</u>	<u>507,135</u>	<u>504,145</u>	<u>872,201</u>
Excess (deficit) of revenues over expenditures	\$ -	118,638	19,957	(240,325)
Beginning Fund Balance	101,730	101,730	220,368	240,325
Less:				
Deferred Revenue - Future Bus Purchase	-	-	50,000	-
Deferred Revenue - Transit Use	101,730	220,368	190,325	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Personal Services Allocation</b>				
	AUTHORIZED 2013-14	AUTHORIZED 2014-15		
Bus Driver	2.0	2.0		
Transit Supervisor	1.0	1.0		
Analyst / Transit Manager	1.0	1.0		
<i>Total:</i>	<u>4.0</u>	<u>4.0</u>		

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Transit Fund (Fund 27)**  
**Capital Expenditure Detail**

	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2011-12	2012-13	2013-14	BUDGET
				2014-15
<b>Capital Expenditures</b>				
50303 - Capital Outlay - Corp Yard Generator	\$ -	-	-	40,500
50301 - Capital Outlay - Bus	-	-	-	365,000
69999 - IT Efficiency Solution	-	3,776	-	-
63085 - Transit Enhancement Project	-	63,452	-	-
65016 - Bus Shelter Installation	-	8,565	-	-
65017 - Transit Kiosk	-	13,676	-	-
67017 - Corp Yard Surveillance Project	9,845	222	-	-
67020 - Mikkleson Bus Shelter	10,410	-	-	-
64003 - Transit Guide	-	2,425	-	-
63161 - Bus Stop Facility Improvements	-	-	24,500	25,000
63162 - Transit On-Board Cameras	-	-	85,000	-
<i>Total:</i>	<u>\$ 20,255</u>	<u>92,116</u>	<u>109,500</u>	<u>430,500</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Property Seizure Fund (Fund 47)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
Asset Forfeiture Revenue	\$ -	92,207	-	-
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>92,207</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay - Police Equipment	-	-	20,000	25,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>20,000</u>	<u>25,000</u>
Excess (deficit) of revenues over expenditures	\$ -	92,207	(20,000)	(25,000)
Beginning Fund Balance	712	712	92,919	72,919
Ending Fund Balance	<u>\$ 712</u>	<u>92,919</u>	<u>72,919</u>	<u>47,919</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Fire Department Equipment Fund (Fund 63)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
CDF Reimbursements for Equipment Use	\$ 5,764	36,782	-	-
Other Revenues	-	-	-	-
Carryover Fund Balance - Prior Year	-	-	-	25,000
<i>Total:</i>	<u>\$ 5,764</u>	<u>36,782</u>	<u>-</u>	<u>25,000</u>
<b>Expenditures:</b>				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	7,712	1,126	-	-
Capital Outlay - Fire Equipment	2,150	3,876	25,000	25,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 9,862</u>	<u>5,002</u>	<u>25,000</u>	<u>25,000</u>
Excess (deficit) of revenues over expenditures	\$ (4,098)	31,780	(25,000)	-
Beginning Fund Balance	48,053	43,955	75,735	50,735
Ending Fund Balance	<u>\$ 43,955</u>	<u>75,735</u>	<u>50,735</u>	<u>50,735</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**HOME FTHB / Rehabilitation Grant Funds (Fund 65)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
Interest Income	\$ 1	(139)	-	-
Re-use Monies - Small Business Loans	-	14,500	-	-
Program Income Grant Funding	14,129	161,366	197,157	-
Carryover Fund Balance - Prior Year	-	-	-	165,000
<i>Total:</i>	<u>\$ 14,130</u>	<u>175,727</u>	<u>197,157</u>	<u>165,000</u>
<b>Expenditures:</b>				
Administrative Expenses - HOME Program	\$ 15,232	18	5,000	2,500
Loans - HOME Program	32,296	282,881	200,000	-
<i>Total:</i>	<u>\$ 47,528</u>	<u>282,899</u>	<u>205,000</u>	<u>2,500</u>
Excess (deficit) of revenues over expenditures	\$ (33,398)	(107,172)	(7,843)	162,500
Beginning Fund Balance	-	(33,398)	(140,570)	(148,413)
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ (33,398)</u>	<u>(140,570)</u>	<u>(148,413)</u>	<u>14,087</u>

**Note: The City of Auburn HOME Fund was awarded a \$800,000 grant effective in April 2011.**

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Community Development Block Grant Funds (Fund 66)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
Interest Income	\$ 2,928	226	1,000	1,000
Re-use Monies - Small Business Loans	62,057	52,057	64,000	64,000
Program Income Grant Funding	5,106	-	-	-
CDBG Grant Income - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 70,091</u>	<u>52,283</u>	<u>65,000</u>	<u>65,000</u>
<b>Expenditures:</b>				
Administrative Expenses - RLF Small Business	\$ 14,086	26,834	10,000	10,000
Re-use Loans RLF - Small Business	-	114,709	200,000	100,000
CDBG Grant Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ 14,086</u>	<u>141,543</u>	<u>210,000</u>	<u>110,000</u>
Excess (deficit) of revenues over expenditures	\$ 56,005	(89,260)	(145,000)	(45,000)
Beginning Fund Balance	293,909	349,914	260,654	115,654
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ 349,914</u>	<u>260,654</u>	<u>115,654</u>	<u>70,654</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Solid Waste Management Funds (Funds 68 / 69)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
Intergovernmental Revenues (Fund 68)	\$ 8,000	5,000	5,000	5,000
Franchise Fees (Fund 69)	42,481	133,618	133,000	133,000
Interest	7,477	(180)	6,000	6,000
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 57,958</u>	<u>138,438</u>	<u>144,000</u>	<u>144,000</u>
<b>Expenditures:</b>				
Insurance Expense	\$ 34,346	33,255	35,000	35,000
Contractual Expenses	168,973	103,175	125,000	125,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	167	47	1,000	1,000
<i>Total:</i>	<u>\$ 203,486</u>	<u>136,477</u>	<u>161,000</u>	<u>161,000</u>
Excess (deficit) of revenues over expenditures	\$ (145,528)	1,961	(17,000)	(17,000)
Beginning Fund Balance	918,880	773,352	775,313	758,313
Ending Fund Balance	<u>\$ 773,352</u>	<u>775,313</u>	<u>758,313</u>	<u>741,313</u>
Less:				
Reserve for Landfill Closure (Restricted)	<u>\$ 514,197</u>	<u>263,283</u>	-	-
Unrestricted Fund Balance	<u>\$ 259,155</u>	<u>512,030</u>	<u>758,313</u>	<u>741,313</u>

**Notes:**

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Office of Traffic Safety Grant Fund (Fund 75)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
Grant Revenues	\$ -	12,396	40,000	40,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>12,396</u>	<u>40,000</u>	<u>40,000</u>
<b>Expenditures:</b>				
Mutual Agency Funds Provided	\$ -	12,396	36,000	36,000
Services and Supplies	-	-	4,000	4,000
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>12,396</u>	<u>40,000</u>	<u>40,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**State Law Enforcement Personnel Grant Fund (Fund 77)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
State Grant Revenues	\$ 111,316	100,000	100,000	100,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 111,316</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Expenditures:</b>				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	111,316	100,000	100,000	100,000
<i>Total:</i>	<u>\$ 111,316</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Facilities and Equipment Plan Fund (Fund 91)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 26,448	187,000	15,000	15,000
Interest Income	403	(357)	1,000	1,000
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 26,851</u>	<u>186,643</u>	<u>16,000</u>	<u>16,000</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 29	160	250	250
Contractual Expenses	-	-	-	-
Debt Service	-	6,963	7,342	7,342
Capital Outlay - Building Department	3,880	-	32,500	-
Capital Outlay - Police Department	5,306	-	-	-
Capital Outlay - Fire Department	1,495	63,664	30,000	-
Capital Outlay - Public Works Department	1,617	30,155	33,333	17,500
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 12,327</u>	<u>100,942</u>	<u>103,425</u>	<u>25,092</u>
Excess (deficit) of revenues over expenditures	\$ 14,524	85,701	(87,425)	(9,092)
Beginning Fund Balance	34,807	49,331	135,032	47,607
Ending Fund Balance	<u>\$ 49,331</u>	<u>135,032</u>	<u>47,607</u>	<u>38,515</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**Auburn School Relocation / Park Preserve Funds (Fund 29)**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Interest	-	-	-	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	-	-	396,431	221,431
Carryover Fund Balance - Prior Year	-	-	-	(221,431)
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>396,431</u>	<u>-</u>
<b>Expenditures:</b>				
Administrative Expense	\$ -	-	-	-
Capital Projects	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	396,431	-
Beginning Fund Balance	(396,431)	(396,431)	(396,431)	-
Ending Fund Balance	<u>\$ (396,431)</u>	<u>(396,431)</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED BUDGET 2014-15
<b>Capital Expenditures</b>				
62029 - AUSD Park Preserve Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Auburn**  
**Fiscal Year 2014-15 Budget**  
**AUDA Redevelopment Property Tax Trust Fund (Fund 35)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Revenues:</b>				
Property Taxes	\$ 452,122	384,470	391,500	432,220
Interest Income	15,140	9,774	-	-
Other Revenues	-	-	-	-
Proceeds of Bonds	-	-	-	-
<i>Total:</i>	<u>\$ 467,262</u>	<u>394,244</u>	<u>391,500</u>	<u>432,220</u>
<b>Expenditures:</b>				
Administrative Expense	\$ 137,697	85,000	42,500	41,909
Professional / Contractual Services	44,416	13,261	10,000	12,000
Special Projects	-	-	-	-
Debt Service	-	335,293	339,000	339,000
Capital Projects	943,595	-	-	-
AB1290 Pass-Throughs	-	-	-	-
Redevelopment Distribution	-	20,108	-	-
Transfers-Out for Low / Mod Set Aside	-	-	-	-
Transfers-out for Debt Service	338,342	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 1,464,050</u>	<u>453,662</u>	<u>391,500</u>	<u>392,909</u>
Excess (deficit) of revenues over expenditures	\$ (996,788)	(59,418)	-	39,311
Beginning Fund Balance	1,016,895	20,107	(39,311)	(39,311)
Less:				
Restricted Cash - Bond Proceeds	-	-	-	-
Restricted Cash - Pass Through Deferred	-	-	-	-
Ending Fund Balance	<u>\$ 20,107</u>	<u>(39,311)</u>	<u>(39,311)</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>
<b>Capital Expenditures</b>				
65021 - Lincoln Way Streetscape	\$ 100	-	-	-
65022 - Streetscape Phase II	795,611	-	-	-
65023 - Old City Hall Renovation	106,296	-	-	-
65024 - Old Town Firehouse Project	41,588	-	-	-
<i>Total:</i>	<u>\$ 943,595</u>	<u>-</u>	<u>-</u>	<u>-</u>